

**FY 2005-06 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Administration and General

**Section Title:** General Fund

**Character Title:** Taxes

**Character No.:** 672105-10

***1000 Prop Taxes - CY Secured***

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

***1020 Prop Taxes - CY Supplemental***

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

***1040 Prop Taxes - CY Unsecured***

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

***1266 Timber Yield Tax***

Timber Yield taxes are calculated and collected by the State.

**Character:** Use of Money and Property

**Character No.:** 672105-17

***1700 Interest on Pooled Cash***

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$1,500,000
Projected Interest Rate	2.50%
Projected/Planned Interest on Pooled Cash	\$30,000

**Character:** Intergovernmental Revenue

**Character No.:** 672105-20

***2440 St - HOPTR***

Home Owner Property Tax Relief revenues are received from the State as reimbursement for property tax revenues lost due to the Home Owners Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

***2901 County***

This item records revenue received as reimbursement for services provided to other county departments, cities and governmental agencies. Costs for services are charged to sub-object 7250, Reimbursable Projects. This sub object will fluctuate from year to year based on need. The FY 05-06 amount anticipates an agreement with the County's Permit and Resource Management Department for reimbursement of costs associated with work on the Aggregate Resources Management (ARM) Plan.

# FY 2005-06 BUDGET

## CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Administration and General

**Section Title:** General Fund

**Character:** Charges for Services

**Character No.:** 672105-30

**3144 Plan Check / Drainage Review**

This item records service revenues received from plan checking and developmental reviews.

**3145 Plans / Specs**

This item records revenue which is generated from the sale of plans and specs for Agency projects that are put out to bid.

**Character:** Miscellaneous Revenue

**Character No.:** 672105-40

**4102 Donations and Reimbursements**

No revenue is expected this fiscal year.

**Character:** Salaries and Employee Benefits

**Character No.:** 672105-50

**5100 Permanent Positions**

All Agency employees are budgeted in the Agency's General Fund. Hourly charges are then cost applied to the various enterprise and non-enterprise activities, reimbursing the General Fund.

**Reconciliation of Permanent Positions:**

***FY 04-05 Adopted Budget:***

**FTE**

**200.00**

***FY 05-06 Requested Position Changes:***

Add : Water Agency Senior Plant Operator

**1.00**

Delete : Water Agency Plant Operator

**(1.00)**

**0.00**

***FY 05-06 Net Increase / (Decrease)***

**0.00**

**FY 05-06 Requested Permanent Positions**

**200.00**

# FY 2005-06 BUDGET

## CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Administration and General

**Section Title:** General Fund

**Character:** Salaries and Employee Benefits

**Character No.:** 672105-50

### **5110 Extra Help**

Extra Help is required to replace personnel who have resigned, are on long-term temporary unpaid leave, or to provide additional assistance for temporary projects. Extra Help is limited to filling extremely sensitive positions which are anticipated to be vacant for a period that would disrupt departmental operations. Normally it is limited to positions that are in an unpaid status.

<u>Job Class</u>	<u>Hours</u>	<u>FTE</u>	<u>Amount</u>
Clerk Typist III	2,080	1.00	\$42,655
Programmer Analyst	1,040	0.50	37,432
Account Clerk II	1,040	0.50	21,328
Student Intern	10,400	5.00	141,092
Engineering Technician III	2,080	1.00	64,673
Water Agency Principal Engineer	1,040	0.50	53,483
General Manager	520	0.25	40,044
Water Agency Plant Operator	2,080	1.00	67,278
Natural Resources Program Assistant	12,480	6.00	230,001
<i>Total</i>		15.75	\$596,338

**Character:** Salaries and Employee Benefits (continued)

**Character No.:** 672105-50

### **5120 Overtime**

<u>Job Class</u>	<u>Hours</u>	<u>FTE</u>	<u>Amount</u>
Clerk Typist III	500	0.24	\$17,382
Technical Writing Specialist	200	0.10	12,137
Senior Environmental Specialist	1,040	0.50	62,141
Engineering Technician III	1,040	0.50	55,030
Water Agency Maintenance Worker II	2,080	1.00	80,972
Water Agency Plant Operator	2,080	1.00	114,455
Water Agency Mechanic	2,080	1.00	114,455
<i>Total</i>		4.34	\$408,179

### **5190 Agency / Extra Help**

Agency Extra Help is required to replace personnel who have resigned, are on long-term temporary unpaid leave, or to provide additional assistance for temporary projects. Help is limited to extremely sensitive positions that are anticipated to be vacant for a period that would severely disrupt departmental operations. It is normally confined to positions that are in an unpaid status.

This account differs from 5110 Extra Help in that personnel are hired through a temporary services agency rather than through the County personnel system.

**FY 2005-06 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Administration and General

**Section Title:** General Fund

**Character:** Services and Supplies

**Character No.:** 672105-60

**6020 Clothing/Personal**

PCAS No. Various Overhead, ie: 111, 114, 122

The Memorandum of Understanding requires the Agency to furnish uniforms and safety apparel as well as to provide laundry service for clothing.

**6040 Communications**

PCAS No. Various

This item is requested to cover the Agency's communication costs for radio, telephone, and data line charges. The budget reflects current expenditure history which includes the addition of cellular phones for new staff members whose work requires travel around the many Agency facilities.

**6042 Paging Services**

PCAS No. Various Overhead, ie: 111, 114, 122

This item is requested to provide funds for pager rental. No funds are requested for FY 05/06.

**6080 Household Expense**

PCAS No. 108-1

This item is requested to provide funds for cleaning and household supplies.

**6103 Liability Insurance**

PCAS No. 108-5

The amount requested for liability insurance in FY 05-06 is based on estimates from Risk Management which were provided as part of the County Administrator's budget instructions.

**6110 Reimb of Employee Damage**

PCAS No. Various Overhead

Reimbursement of Employee Damage is to cover the cost of damage to personal items while performing assigned duties. Amount budgeted is at the same level as the prior fiscal year's adopted budget.

**6140 Maintenance - Equipment**

PCAS No. 623, 927

This item records the cost of maintenance and repair of the Agency's data processing equipment and shop equipment.

**6262 Lab Supplies**

PCAS No. 120-1

This item is requested to provide funds for lab supplies utilized at the Russian River lab to perform required lab tests for the various West County wastewater treatment plants. Costs are allocated to specific plants based on number and type of test performed. Reimbursements are recorded in sub-object 8705. An increase is requested to reflect recent actual expenditures. In FY 2003 labor costs, which had previously been charged to overhead, began to be recorded under this item.

**6280 Memberships**

PCAS No. 108-1, 111, 114, 122

This item is requested to provide funds for Agency memberships in various professional and technical organizations.

**6400 Office Expense**

PCAS No. 108-1 and Various Overhead

This account records non-capitalized office expenses. No change in expenditure is anticipated.

**6410 Postage**

PCAS No. Various

This item is requested to cover the costs of the Agency's postage. No change in expenditure is anticipated.

**6415 Books/Periodicals**

PCAS No. 108-1, 111, 114, 122

This item records the cost of books, periodicals and other publications required by Agency staff to keep abreast of changes in laws, standards or technology as it pertains to Agency responsibilities or projects.

**FY 2005-06 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Administration and General

**Section Title:** General Fund

**Character:** Services and Supplies (continued)

**Character No.:** 672105-60

**6430 Printing Services**

PCAS No. Various

This item is requested to cover the costs of printing services, which are primarily furnished by the County Reprographics Department.

**6461 Supplies/Expenses**

PCAS No. Various Overhead

Supplies / Expenses covers the costs of operational supplies used by various divisions of the Agency. There are no anticipated increases for FY 05-06.

**6512 Testing/Analysis**

PCAS No. 3230-1

This item records costs of quality control / quality assurance to comply with Environmental Laboratory Accreditation Program (ELAP) standards within the sanitation zones and districts.

**6514 Lab Services**

PCAS No. 120-1

This item records the non-salary costs to test wastewater samples at the Russian River Treatment Plant, or by outside lab services, for West County sanitation zones and districts. Costs are allocated to the various West County sanitation zones and districts based on the number and types of lab tests performed. Cost reimbursements are recorded in sub-object 8705, Reimbursements.

**6516 Data Processing Services**

PCAS No. 108-9

This request covers the costs of various data processing supplies and services.

**6521 County Services**

PCAS No. Various

County Services covers the costs of services provided by other county departments, as specified in agreements. The FY 04-05 budget assumes the following costs:

Clerk of the Board	108-13	\$174,344
County Administrator's Office	108-14	28,997
County Auditor-Controller	108-12	34,907
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		\$238,248

**6570 Consultant Services**

PCAS No. Various

This item covers the costs for services provided by outside consultants for Drainage Review and Legislative Advocacy activities. Revenue from Drainage review services is recorded under Subobject 3144.

**6573 Administration Costs**

PCAS No. TBD

This item records the charge from the Auditor-Controller's Office to collect property taxes on the tax roll.

**6610 Legal Services**

PCAS No. 108-8 and Various

This account reflects the estimated cost of legal services to be provided by County Counsel and outside legal counsel, as required. The requested appropriations for legal services are the same as last year due to the number of technical, legal and regulatory matters impacting Agency operations.

**FY 2005-06 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Administration and General

**Section Title:** General Fund

**Character:** Services and Supplies (continued)

**Character No.:** 672105-60

**6629 Fiscal Accounting Service**

PCAS No. 108-12

This item records the direct charge for services provided by the Fiscal Services Section of the County Auditor Controller's Office for staff costs attributed to Agency accounting.

**6630 Audit/Accounting Services**

PCAS No. 108-12

Audit / Accounting Services covers the costs of the Agency's annual audit, including Sanitation Zones of Benefit, and accounting services provided by the Auditor - Controller's Office.

**6651 Optometric Services**

PCAS No. 108-1, 111, 114, 122

This item is requested to cover the costs of optometric services in providing safety glasses for various employees. No increase is requested.

**6654 Medical Examinations**

PCAS No. 108-1, 111, 114, 122

This item is requested to provide funds for medical exams for personnel required to have special drivers licenses or those exposed to hazardous materials. The budget allows for medical costs which may be incurred with the implementation of the Department of Transportation Drug and Alcohol regulations. Costs associated with first-aid, not charged to Workers Compensation costs, are also recorded in this account.

**6800 Public/Legal Notices**

PCAS No. Various

This item is requested to provide funds for publishing notices required by law. No change is requested.

**6820 Rents/Leases - Equip**

PCAS No. 108-7, 108-11

Rents and Leases - Equipment covers the costs of renting copiers, fax machines and other equipment as needed.

**6821 Rents/Leases - DP Equip**

PCAS No. 108-9

This item covers the costs of leasing computer equipment. No change is requested.

**6840 Rents/Leases - Bldgs/Impr**

This request covers the cost of principal and interest for financing the purchase of the new Administration building in the Airport Business Park. This item also includes the rental expense to cover the operation, maintenance and depreciation costs of the Agency's facilities, as recorded in the Facilities Fund.

Principal and Interest payments for the new Admin. Building	\$754,622
Other Rent Charges - Facilities Fund      PCAS No. 108-20	1,612,000

Total	<u>\$2,366,622</u>
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# FY 2005-06 BUDGET

## CHARACTER JUSTIFICATION

**Department - Division:** Sonoma County Water Agency - Administration and General

**Section Title:** General Fund

**Character:** Services and Supplies (continued)

**Character No.:** 672105-60

**6880 Small Tools/Instruments**

PCAS No. Various Overhead

This item is requested to provide funds for the purchase of office furniture, small tools, instruments and equipment that are individually under \$5,000.

Electrical Section

PCAS No. 111

\$5,000

Miscellaneous

Maint. and Mechanic Services

PCAS No. 111

5,000

Miscellaneous

Office Furniture

PCAS No. 3303

Desk Chairs

20 @ \$500

10,000

Replacement furniture

10,000

Miscellaneous

10,000

Total

\$40,000

**6889 Software**

PCAS No. 108-9

This item provides funds for various productivity software packages to be used by different sections within the Agency. This item includes the cost of maintaining licensing agreements for the various packages utilized by the Agency.

**6890 Computer Hardware**

This item is requested to fund the purchase of anticipated hardware additions required for new staff members and replacement or worn out parts and equipment. It is expected that the component items in these requests will not meet the Fixed Asset threshold of \$5,000. No increase is requested for the next fiscal year.

**7022 Public Relations Expense**

PCAS No. 108-1

Public Relations Expense includes the costs of special meetings and luncheons sponsored by the Agency.

**7052 Out of State Use Tax**

PCAS No. Various

This item budgets the use tax anticipated to be collected by the State of California on purchases made from out-of-state vendors.

**7110 Prof Dev - Admin Management**

PCAS No. 108-1, 111, 114, 122, 123

This request is for Professional Development funds for administrative management personnel.

**7111 Prof Dev - Confidential**

PCAS No. 108-1, 123-2

This request is for Professional Development funds for confidential employees.

**7112 Prof Develop - WCE**

PCAS No. 111, 114

This request is for Professional Development funds for the Agency's engineers.

**FY 2005-06 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Administration and General

**Section Title:** General Fund

**Character:** Services and Supplies (continued)

**Character No.:** 672105-60

**7120 Training-In-Service**

PCAS No. Various Overhead

This line item is necessary to provide training to Agency employees to meet safety regulations, to keep abreast of changing industry standards, and to provide employees with the knowledge necessary to do their jobs.

**7130 Tuition/Textbook**

PCAS No. Various Overhead

Tuition / Textbook-Nontaxable is requested to cover the costs of employee development and tuition reimbursement program, as authorized by various labor agreements.

**7206 Equipment Usage Charge**

PCAS No. Various Overhead

This item records equipment usage charges from the Equipment Fund related to staff use of Agency vehicles.

**7217 State Permits/Fees**

PCAS No. Various

This item is requested to cover the cost of a number of fees being charged by the state for various inspection and environmental controls.

**7250 Reimbursable Projects**

PCAS No. Various

Reimbursable Projects is requested to cover the costs of services provided to other county departments, cities, and other governmental agencies. These costs are reimbursed by the using entity. This sub-object will fluctuate from year to year based on need. This request is to fund work on the ARM Plan for PRMD (PCAS No. 3300) & for Development and Plan Review (PCAS No. 0588)

**7302 Travel Expense**

PCAS No. Various

This item is requested to cover the cost of travel expenses to meetings and seminars by Agency staff.

**7303 Private Car Expense**

PCAS No. Various

Private Car Expense is reimbursed to employees for the use of their private vehicles. No change is requested.

**7400 County Data Processing**

PCAS No. 108-9

This is the estimate given by the Data Processing Department for the costs associated with the Agency's access to the County's IBM computer system for payroll, purchasing, benefit assessments and sanitation masterfiles.

**Character:** Other Charges

**Character No.:** 672105-75

**8010 Contribution Non-Co Govt**

This item is to fund development of the Environmental Discovery Center at Spring Lake Park (\$25,000), park operation and maintenance of Riverfront Park (\$87,568) and to the USGS for Regional Groundwater Studies (\$150,000).



**FY 2005-06 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Administration and General

**Section Title:** General Fund

**Character:** Fixed Assets

**Character No.:** 672105-85

***8560 Equipment***

This item is to request funds for the purchase of equipment that may be identified during the fiscal year .

***8561 Office Equipment***

This item will provide for office equipment which may be required to meet operational needs arising during the fiscal year.

***8562 Computer Equipment***

The FY 05-06 request will fund the purchase of new or replacement equipment as required throughout the year.

***8571 Field Equipment***

This request will fund the purchase of miscellaneous equipment that may be required during the year.

***8574 Shop Equipment***

This request is for shop equipment which may be required to meet operational needs arising during the fiscal year.

**Character:** Other Financing Uses

**Character No.:** 672105-86

***8625 OT - W/in Special Dist - BOS***

Russian River Projects Fund

\$1,200,000

Transfer of funds to the Russian River Projects fund to be used (1) to pay the costs for water supply and erosion control activities along the Russian River arising from assurances given by the Sonoma County Water Agency for the construction of the Coyote Valley Dam Project and the Warm Springs Dam Project; (2) to pay the costs incurred by Sonoma County Water Agency in securing and defending the Agency's appropriate water rights necessary for the realization of the full benefit of those projects; (3) to pay the costs incurred by the Sonoma County Water Agency in operating the Coyote Valley Dam and Warm Springs Dam projects, and (4) to pay the costs for water supply issues arising from activities of the Potter Valley Project.

Recycled Water Fund

\$600,000

Transfer of funds to the Recycled Water fund is required to finance staff and construction costs associated with Recycled Water projects.

**Character:** Reimbursements

**Character No.:** 672105-87

***8709 Reimbursements - Interfund***

Reimbursements-Interfund are used to recover labor and overhead charged to the enterprise activity, the flood control zones, and the sanitation zones and districts.

**FY 2005-06 BUDGET**  
**CHARACTER JUSTIFICATION**

**Department - Division:** Sonoma County Water Agency - Administration and General

**Section Title:** General Fund

**Character:** Residual Equity Transfer

**Character No.:** 672105-88

***8880 RET - Between Entities - BOS***

No funds are requested under this sub-object for FY 05-06

**Character:** Appropriations for Contingencies

**Character No.:** 672105-90

***9000 Appropriations for Contingencies***

An appropriation for contingency amount of \$500,000 is requested in FY 05-06 to provide for unexpected emergency purchases or revenue shortfalls.

# FY 2005-06 BUDGET

## SUMMARY OF REVENUES AND EXPENDITURES

Section Title: GENERAL FUND

Section/Index No: 672105

Sub-Object No. and Title	Adopted 2004-05	Requested FY 05-06	Difference	Percent Change
<b>REVENUES:</b>				
<b><u>TAXES</u></b>				
1000 Prop Taxes - CY Secured	\$2,150,000	\$2,745,777	\$595,777	27.71%
1020 Prop Taxes - CY Supplemental	140,000	140,000	0	0.00%
1040 Prop Taxes - CY Unsecured	145,000	145,000	0	0.00%
1266 Timber Yield Tax	4,000	4,000	0	0.00%
<b>Subtotal Taxes</b>	<b>\$2,439,000</b>	<b>\$3,034,777</b>	<b>\$595,777</b>	<b>24.43%</b>
<b><u>USE OF MONEY</u></b>				
1700 Interest on Pooled Cash	\$50,000	\$30,000	(\$20,000)	(40.00%)
<b>Subtotal Use of Money</b>	<b>\$50,000</b>	<b>\$30,000</b>	<b>(\$20,000)</b>	<b>(40.00%)</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
2440 St - HOPTR	\$50,000	\$50,000	\$0	0.00%
2901 County	20,000	20,000	0	0.00%
<b>Subtotal Intergovernmental Revenue</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
3144 Plan Check / Drainage Review	\$280,000	\$280,000	\$0	0.00%
3145 Plans / Specs	3,000	3,000	0	0.00%
<b>Subtotal Charges for Service</b>	<b>\$283,000</b>	<b>\$283,000</b>	<b>\$0</b>	<b>0.00%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
4102 Donations and Reimbursements	0	0	0	N/A
4303 State Grants	0	0	0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>RESIDUAL EQUITY TRANSFER</u></b>				
4865 RET W/in Special Dist-BOS	0	0	0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>	<b>\$2,842,000</b>	<b>\$3,417,777</b>	<b>\$575,777</b>	<b>20.26%</b>

**SUMMARY OF REVENUES AND EXPENDITURES**

Index No.: 672105

Sub-Object No. and Title	Adopted 2004-05	Requested FY 05-06	Difference	Percent Change
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**EXPENDITURES:****SALARIES AND BENEFITS**

5100 Permanent Positions	\$13,948,870	\$14,700,056	\$751,186	5.39%
5110 Extra Help	575,225	596,338	21,113	3.67%
5120 Overtime	391,370	408,179	16,809	4.29%
5140 Premium Pay	20,300	21,347	1,047	5.16%
5150 Vacation Pay	47,368	49,180	1,812	3.83%
5160 Shift Differential	28,896	30,388	1,492	5.16%
5170 Standby Pay	0	0	0	N/A
5190 Agency / Extra Help	42,708	44,210	1,502	3.52%
5210 County Retirement	2,623,693	3,182,223	558,530	21.29%
5220 FICA	1,126,095	1,184,175	58,080	5.16%
5300 Health Insurance	1,836,348	2,068,292	231,944	12.63%
5310 Disability	214,822	293,998	79,176	36.86%
5320 Dental Insurance	217,175	202,840	(14,335)	(6.60%)
5330 Life Insurance	16,988	18,751	1,763	10.38%
5340 Vision Insurance	44,826	40,680	(4,146)	(9.25%)
5350 Unemployment Insurance	34,514	17,891	(16,623)	(48.16%)
5400 Workers' Compensation	895,455	988,381	92,926	10.38%
5500 Other Benefits	2,116	2,116	0	0.00%
5900 Salary Savings	(793,241)	(800,000)	(6,759)	0.85%
5901 Final Budget Adjustment	0	0	0	N/A

***Subtotal Salaries & Benefits***

<b>\$21,273,528</b>	<b>\$23,049,045</b>	<b>\$1,775,517</b>	<b>8.35%</b>
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**SERVICES AND SUPPLIES**

6020 Clothing / Personal	\$75,000	\$75,000	\$0	0.00%
6040 Communications	125,000	125,000	0	0.00%
6042 Paging Services	5,000	0	(5,000)	(100.00%)
6080 Household Expense	1,000	1,000	0	0.00%
6103 Liability Insurance	68,653	57,304	(11,349)	(16.53%)
6110 Reimb of Employee Damage	500	500	0	0.00%
6140 Maintenance - Equipment	175,000	150,000	(25,000)	(14.29%)
6262 Lab Supplies	180,000	220,000	40,000	22.22%
6280 Memberships	26,000	40,000	14,000	53.85%
6400 Office Expense	65,000	65,000	0	0.00%
6410 Postage	20,000	20,000	0	0.00%
6415 Books / Periodicals	25,000	25,000	0	0.00%
6430 Printing Services	15,000	15,000	0	0.00%
6461 Supplies / Expenses	210,000	210,000	0	0.00%
6512 Testing / Analysis	1,000	1,000	0	0.00%
6514 Lab Services	1,000	1,000	0	0.00%
6516 Data Processing Services	20,000	20,000	0	0.00%
6521 County Services	266,629	238,248	(28,381)	(10.64%)
6522 District Services	200,000	200,000	0	0.00%
6570 Consultant Services	530,000	500,000	(30,000)	(5.66%)

# SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672105

Sub-Object No. and Title	Adopted 2004-05	Requested FY 05-06	Difference	Percent Change
<b><u>SERVICES AND SUPPLIES (Continued)</u></b>				
6573 Administration Costs	0	0	0	N/A
6610 Legal Services	175,000	175,000	0	0.00%
6629 Fiscal Accounting Services	371,344	378,552	7,208	1.94%
6630 Audit / Accounting Services	75,000	75,000	0	0.00%
6651 Optometric Services	1,000	1,000	0	0.00%
6654 Medical Examinations	10,000	5,000	(5,000)	(50.00%)
6739 Canon Manor District	0	0	0	N/A
6800 Public / Legal Notices	5,000	5,000	0	0.00%
6820 Rents and Leases - Equipment	45,000	45,000	0	0.00%
6821 Rents and Leases - D P Equip	20,000	20,000	0	0.00%
6840 Rents and Leases - Bldgs/Imp	1,545,622	2,366,622	821,000	53.12%
6880 Small Tools - Instruments	40,000	40,000	0	0.00%
6889 Software	130,000	130,000	0	0.00%
6890 Computer Hardware	100,000	100,000	0	0.00%
7022 Public Relations Expense	1,000	1,000	0	0.00%
7052 Out of State Use Tax	1,500	1,500	0	0.00%
7110 Prof Dev - Admin Mgt	31,500	25,000	(6,500)	(20.63%)
7111 Prof Dev - Confidential	2,580	2,000	(580)	(22.48%)
7112 Prof Dev - WCE	15,500	12,000	(3,500)	(22.58%)
7120 In-Service Training	65,000	65,000	0	0.00%
7130 Tuition / Textbook - Nontaxable	50,970	30,000	(20,970)	(41.14%)
7206 Equipment Usage Charge	150,000	250,000	100,000	66.67%
7217 State Permits / Fees	10,000	10,000	0	0.00%
7250 Reimbursable Projects	170,000	170,000	0	0.00%
7302 Travel Expense	75,000	75,000	0	0.00%
7303 Private Car Expense	25,000	25,000	0	0.00%
7400 County Data Processing	15,000	32,509	17,509	116.73%
<b>Subtotal Services and Supplies</b>	<b>\$5,140,798</b>	<b>\$6,004,235</b>	<b>\$863,437</b>	<b>16.80%</b>
<b><u>OTHER CHARGES</u></b>				
7920 Interest	\$0	\$0	\$0	N/A
7930 Interest-L.T. Debt	0	0	0	N/A
7960 Rights of Way	0	0	0	N/A
8010 Contribution Non-Co Govt	507,500	262,568	(244,932)	(48.26%)
<b>Subtotal Other Charges</b>	<b>\$507,500</b>	<b>\$262,568</b>	<b>(\$244,932)</b>	<b>(48.26%)</b>
<b><u>FIXED ASSETS</u></b>				
8560 Equipment	10,000	10,000	0	0.00%
8561 Office Equipment	30,000	30,000	0	0.00%
8562 Computer Equipment	75,000	75,000	0	0.00%
8571 Field Equipment	25,000	25,000	0	0.00%
8572 Lab Equipment	0	0	0	N/A
8574 Shop Equipment	0	0	0	N/A
<b>Subtotal Fixed Assets</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>\$0</b>	<b>0.00%</b>

# SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 672105

Sub-Object No. and Title	Adopted 2004-05	Requested FY 05-06	Difference	Percent Change
<b><u>OTHER FINANCING USES</u></b>				
8625 OT - W/in Special Dist - BOS	\$1,041,000	\$1,800,000	\$759,000	72.91%
8640 OT - Between entities - BOS	0	0	0	N/A
<b><i>Subtotal Other Financing Uses</i></b>	<b>\$1,041,000</b>	<b>\$1,800,000</b>	<b>\$759,000</b>	<b>72.91%</b>
<b><u>REIMBURSEMENTS</u></b>				
8705 Reimbursements-Lab Services	\$0	(\$220,000)	(\$220,000)	N/A
8709 Reimbursements - Interfund	(\$25,064,856)	(\$27,441,683)	(\$2,376,827)	9.48%
<b><i>Subtotal Reimbursements</i></b>	<b>(\$25,064,856)</b>	<b>(\$27,661,683)</b>	<b>(\$2,596,827)</b>	<b>10.36%</b>
<b><u>RESIDUAL EQUITY TRANSFER</u></b>				
8880 RET - Between Entities - BOS	\$0	\$0	\$0	N/A
<b><i>Subtotal Residual Equity Transfer</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b><u>APPROPRIATIONS FOR CONT</u></b>				
9000 Appropriations for Contingencies	\$253,000	\$500,000	\$247,000	97.63%
<b><i>Subtotal Approp. for Contingencies</i></b>	<b>\$253,000</b>	<b>\$500,000</b>	<b>\$247,000</b>	<b>97.63%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,290,970</b>	<b>\$4,094,165</b>	<b>\$803,195</b>	<b>24.41%</b>
<b>GROSS EXPENDITURES</b>				
<i>(Without Reimbursements)</i>	<b>\$28,355,826</b>	<b>\$31,755,848</b>	<b>\$3,400,022</b>	<b>11.99%</b>
<b>TOTAL NET COST</b>	<b>\$448,970</b>	<b>\$676,388</b>	<b>\$227,418</b>	<b>50.65%</b>
<i>(Expenditures Minus Revenues)</i>				

# FY 2005-06 BUDGET

## REIMBURSEMENT (COST APPLIED) SUMMARY

<b>Section:</b>	Administration & General		<b>Number:</b>	672105 - 8709
	<u>Index</u>	<u>Description</u>	<u>Sub-Object</u>	<u>FY 05-06 Amount</u>
<b><u>Charges From:</u></b>	672105	Administration & General	Various	\$27,441,683
<b><u>Charges To:</u></b>	673202	Zone 1A Laguna Mark West	Various	3,426,239
	673301	Zone 2A Petaluma	Various	532,753
	673400	Zone 3A Valley of the Moon	Various	195,506
	673509	Zone 5A Lower Russian River	6180	141,742
	673707	Zone 8A South Coast	6180	66,798
	674614	Russian River Projects	Various	1,065,507
	674622	Recycled Water Fund	6522	532,753
	675108	Water Transmission	6522	8,711,413
	675405	Storage Facilities	Various	909,102
	675413	Pipeline Facilities	Various	0
	675421	Common Facilities	Various	2,785,958
	687103	Equipment Fund	6140	619,102
	687202	Facilities Fund	6180	141,742
	678102	Sea Ranch	6522	35,843
	678300	Sea Ranch Construction	Various	17,921
	680108	Penngrove	6522	43,989
	680306	Penngrove Construction	Various	17,921
	681106	Geyserville	6522	70,871
	681304	Geyserville Construction	Various	17,921
	682104	Airport-Larkfield-Wikiup	6522	531,124
	682302	Airport-Larkfield-Wikiup Construction	Various	431,742
	651109	Occidental CSD	6522	130,337
	651505	Occidental CSD Construction	Various	42,360
	652107	Russian River CSD	6522	1,058,990
	652305	Russian River CSD Construction	Various	464,326
	653105	Sonoma Valley CSD	6522	3,095,509
	653303	Sonoma Valley CSD Construction	Various	2,155,451
	654103	South Park CSD	6522	39,101
	654301	South Park CSD Construction	Various	159,663
<i>Total</i>				<u><u>\$27,441,683</u></u>

**FY 2005-06 BUDGET**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Sonoma County Water Agency - Administration and General  
**Section:** General Fund  
**Index No.:** 672105

DESCRIPTION OF FUND ACTIVITY	Actual FY 03-04	Estimated FY 04-05	Requested FY 05-06
<b>Undesignated/Unreserved <u>BEGINNING</u> Fund Balance</b>			
<b>Available for Budgeting</b> (See Detailed Components Below)	<b>\$1,799,729</b>	<b>\$736,190</b>	<b>\$1,992,539</b>
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	\$4,237,725	\$3,666,122	\$3,417,777
Expenditures - (Decrease) fund balance	(\$5,264,407)	(\$2,608,516)	(\$4,094,165)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	(\$1,026,682)	\$1,057,606	(\$676,388)
<b>Adjustments to Reserves/Encumbrances:</b>			
Outstanding Encumbrances - (Decrease) fund balance	(\$56,717)	-	-
Fund Bal Reserved For Inventory - Net Change	-	-	-
Post Audit Adjustment-Receivables	19,860	-	-
Fund Bal Reserved for Petty Cash	-	-	-
PY Encumbrances	-	198,743	-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance	(\$36,857)	\$198,743	\$0
<b>Undesignated/Unreserved <u>ENDING</u> Fund Balance</b>			
<b>Available for Budgeting</b>	<b>\$736,190</b>	<b>\$1,992,539</b>	<b>\$1,316,151</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> (Difference between Beginning and Ending Balance)	<b>(\$1,063,539)</b>	<b>\$1,256,349</b>	<b>(\$676,388)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b>7/1/03</b>	<b>7/1/04</b>	
Cash	\$2,204,059	\$1,139,560	
Due from Other Governments	0	0	
Accounts Receivable	14,284	116,868	
Inventory	19,864	0	
Accounts Payable	(201,588)	(246,495)	
Salaries & Benefits Payable	0	0	
Encumbrances	(142,026)	(198,743)	
FB Res for Inventory	(19,864)	0	
FB Res for Contingencies	(75,000)	(75,000)	
FB Res for Petty Cash	0	0	
<b>Total Beginning Fund Balance</b>	<b>\$1,799,729</b>	<b>\$736,190</b>	